


REMARKS

The Office Action dated September 9, 2004 has been reviewed. Claims 1-14 and 17 are currently pending in the application. No claims have been allowed.

Claims 1 – 6, 8 – 10 and 17 are rejected under 35 USC 103(a) as being unpatentable over Komiya. To expedite prosecution, the applicant has amended claim 1 to recite a cyclosporine solution for oral administration. Claim 14 has also been amended to correct a typographical error.

It is believed that the claims as they now stand are free of the prior art. Allowance of claims 1 – 14 and 17 is respectfully solicited.

Submitted for Applicant

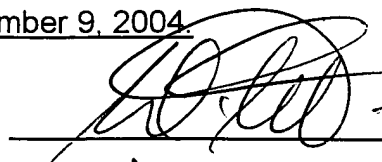


Heidi M. Struse
Reg. No. 50,288

ANDERSON, KILL & OLICK
1251 Avenue of the Americas
New York, New York 10020-1182
(212) 278-1000 (Practitioner's Direct Dial (212)278-1588)

MAILING CERTIFICATE

I hereby certify that this correspondence is being deposited with the U.S. Postal Service as first class mail in an envelope addressed: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on December 9, 2004.



Date: Dec. 9, 2004